

No. 653, S.]

[Published July 30, 1949.

CHAPTER 567.

AN ACT to repeal and recreate 70.111 (10) and 70.18 (2) of the statutes, relating to taxation and assessment in certain cases.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.111 (10) of the statutes as created by chapter 63, laws of 1949, is repealed and recreated to read:

70.111 (10) ORIGINAL PACKAGES. Merchandise shipped into this state and placed in storage in the original package in a commercial storage warehouse or on a public wharf shall while so in storage be considered in transit and not subject to taxation, but no portion of a premises owned or leased by a consignor or consignee shall be deemed to be a public warehouse despite any licensing as such.

SECTION 2. 70.18 (2) of the statutes is repealed and recreated to read:

70.18 (2) Goods, wares and merchandise in storage in a commercial storage warehouse or on a public wharf, except as provided in section 70.111 (10), shall be assessed to the owner thereof and not to the warehouse or public wharf, if the operator of the warehouse or public wharf furnishes to the assessor the names and addresses of the owners of all goods, wares and merchandise not exempt from taxation.

Approved July 29, 1949.
